

**Amendments to the Claims:**

**Listing of Claims:**

Claim 1 (currently amended) A method of double-sided etching, comprising:

- 5 providing a wafer comprising at least a first region and at least a second region, an area of the first region being smaller than an area of the second region, and the second region being partially overlapped with the first region;
- performing a first ~~photo-etching process (PEP)~~ etching process upon a first surface of the wafer to remove the wafer in the first region until a predetermined depth;
- 10 bonding the first surface of the wafer to a carrier; and
- performing a second ~~photo-etching process~~ etching process upon a second surface of the wafer to remove a portion of the wafer in the second region not overlapped with the first region until the wafer is etched through.

15 Claim 2 (original) The method of claim 1, wherein the first region and the second region define a micro spindle structure.

Claim 3 (currently amended) The method of claim 1, wherein the first ~~photo-etching process~~ etching process comprises:

- 20 forming a first photo resist pattern exposing the first region on the first surface of the wafer;
- etching the wafer not covered by the first photo resist pattern until the predetermined depth, the predetermined depth being larger than a sum of a deviation of the second ~~photo-etching process~~ etching process and a deviation of a thickness of the wafer;
- 25 and
- removing the first photo resist pattern.

Claim 4 (original) The method of claim 1, wherein the first surface of the wafer is bonded to the carrier with a bonding layer.

Claim 5 (currently amended) The method of claim 1, wherein the second ~~photo-etching process~~ etching process comprises:

forming a second photo resist pattern exposing the second region not overlapped  
5 with the first region;  
etching through the wafer not covered by the second photo resist pattern until the  
bonding layer; and  
removing the second photo resist pattern.

10 Claim 6 (currently amended) The method of claim 1, further comprising performing the  
step of removing the bonding layer after the second ~~photo-etching process~~ etching process.

Claim 7 (original) A method of forming a micro spindle, comprising:

15 providing a wafer comprising at least a spindle region and two through regions, the  
two through regions being respectively positioned on both sides of the spindle  
region;  
partially removing the wafer in the spindle region from a first surface of the wafer;  
and  
20 removing the wafer in the two through regions from a second surface of the wafer  
until the wafer is removed through to the first surface.

Claim 8 (original) The method of claim 7, wherein the wafer in the spindle region is  
removed by etching.

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Claim 9 (original) The method of claim 7, wherein the wafer in the two through regions  
are removed by etching.

Appl. No. 10/711,883  
Amdt. dated September 28, 2006  
Reply to Office action of July 11, 2006

Claim 10 (original) The method of claim 7, wherein the first surface of the wafer is bonded to a carrier with a bonding layer while removing the wafer in the two through regions.

- 5 Claim 11 (original) The method of claim 10, further comprising the step of removing the bonding layer after the wafer in the two through regions is removed.